

For Fiscal Year 1985,
Through September 30, 1985,
and Other Periods

¹ Final Monthly Treasury Statement of Receipts and Outlays of the United States Government

Department of the Treasury
Financial Management Service

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¹This publication contains the final budget results for fiscal year 1985

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 17th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1984 and 1985, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/(Surplus)
FY 1984			
October	\$45,157	\$70,226	\$25,069
November	46,202	67,794	21,591
December	58,044	74,705	16,661
January	62,537	68,052	5,515
February	47,886	68,267	20,381
March	44,464	73,020	28,555
April	80,180	68,687	(11,493)
May	37,459	71,391	33,932
June	69,282	71,283	2,000
July	52,017	68,432	16,416
August	55,209	88,707	33,498
September	68,019	51,234	(16,785)
Total	666,457	841,800	175,342
FY 1985			
October	52,251	81,037	28,787
November	51,494	79,956	28,462
December	62,404	77,583	15,179
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	(12,365)
May	39,794	80,245	40,450
June	72,151	71,506	(645)
July	157,970	178,012	20,042
August	55,776	83,621	27,845
September	73,808	73,191	(617)
Year-to-date	733,996	936,809	202,813

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

¹Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, September 1985 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1985 ¹	Actual Previous Fiscal Year to Date (1984)	Budget Estimates Next Fiscal Year (1986) ¹
Total budget and off-budget results					
Budget receipts	\$73,808	\$733,996	\$736,007	\$666,457	\$779,850
Budget outlays	73,191	936,809	937,286	841,800	955,293
Budget surplus (+) or deficit (-)	+ 617	202,813	201,279	175,342	175,444
Off-budget surplus (+) or deficit (-)	- 1,381	9,118	10,035	9,996	2,384
Total surplus (+) or deficit (-)	- 764	211,931	211,314	185,339	177,828
Means of financing					
By Borrowing from the public	5,975	197,269	202,580	170,817	179,507
By Reduction of Cash and Monetary assets, increase (-)	- 6,248	10,673	10,426	5,636	
By Other means	1,038	3,989	1,692	8,885	1,679
Total budget and off-budget financing	764	211,931	211,314	185,339	177,828

¹Based on the Mid-Session review of the FY 1985 budget released by the Office of Management and Budget on August 30, 1985.

No transactions

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1984 and 1985

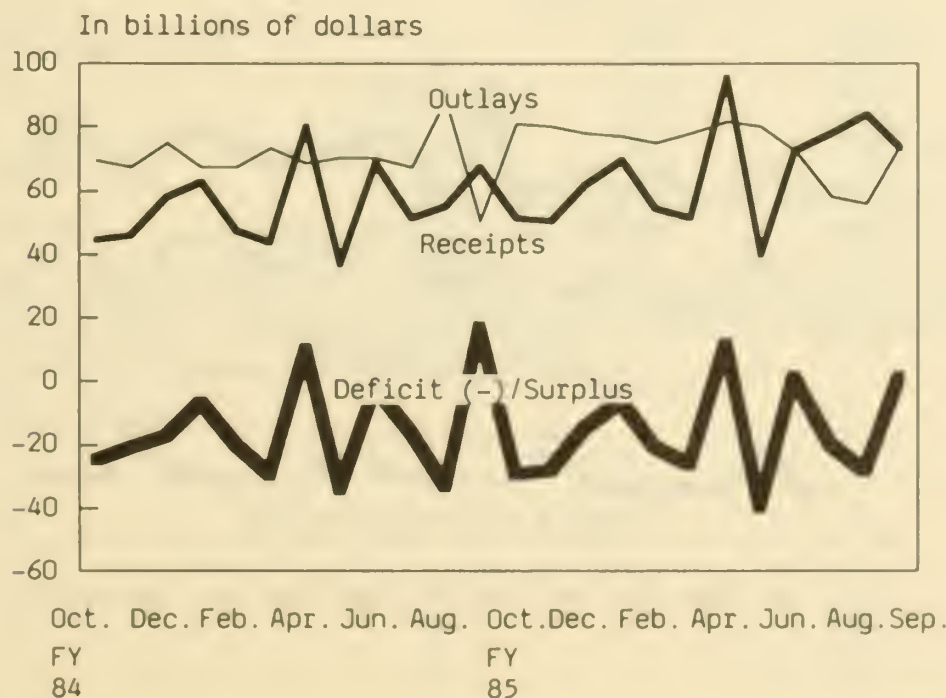


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1984 and 1985

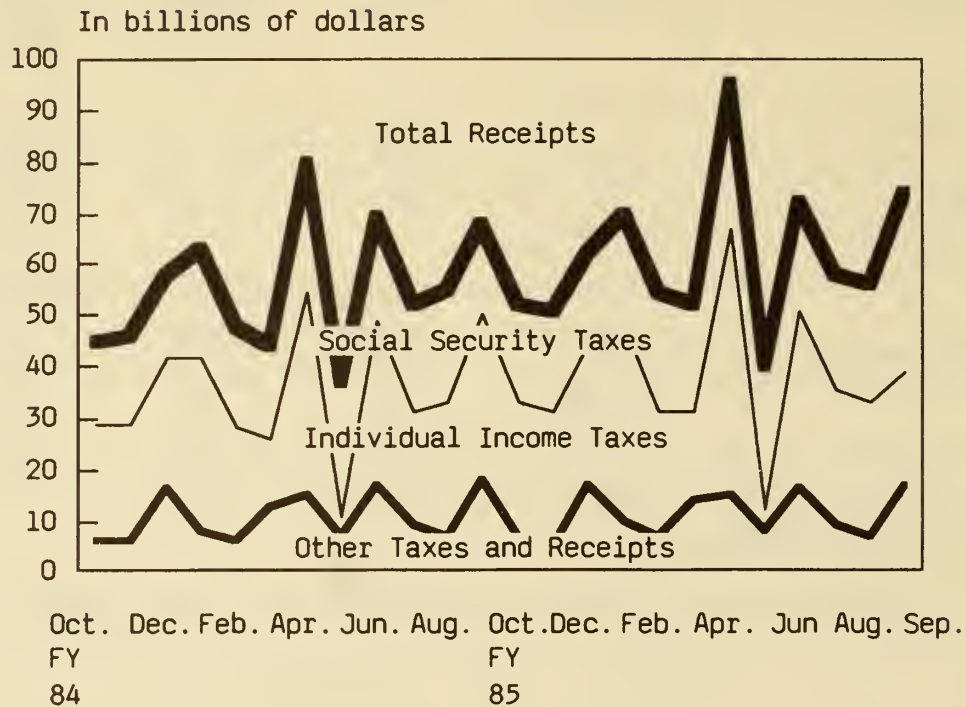


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1984 and 1985

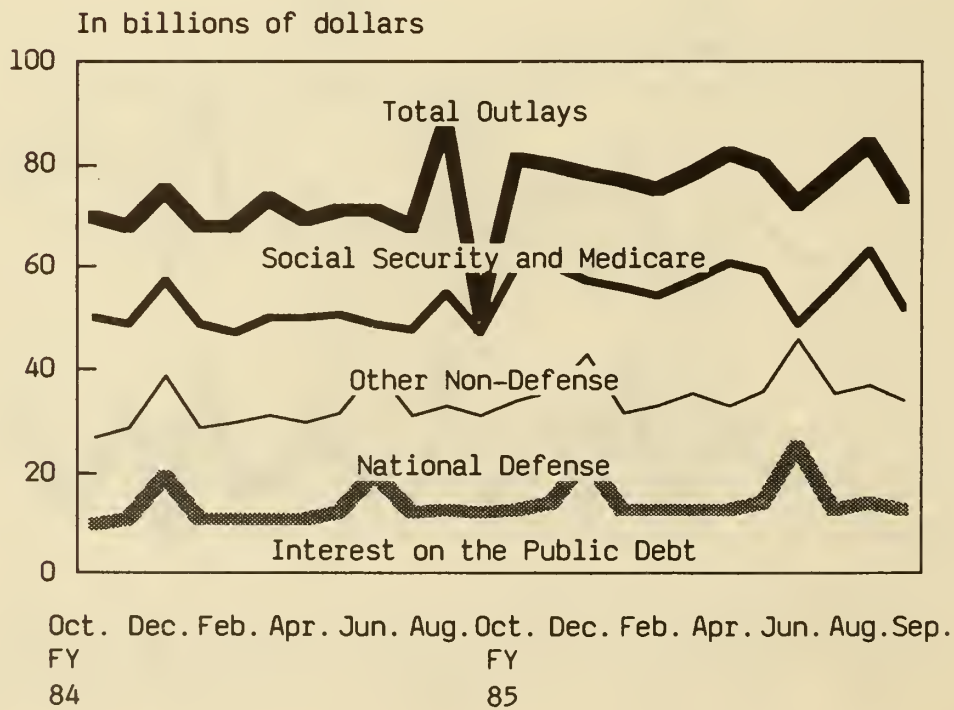


Table 3. Summary of Receipts and Outlays of the U.S. Government, September 1985 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$34,643	\$330,918	\$295,955	\$333,389
Corporation income taxes	10,950	61,331	56,893	61,916
Social insurance taxes and contributions				
Employment taxes and contributions	21,325	238,288	212,184	237,808
Unemployment insurance	275	25,758	25,138	25,848
Other retirement contributions	376	4,759	4,580	4,631
Excise taxes	3,331	35,865	37,361	35,585
Estate and gift taxes	497	6,422	6,010	6,303
Customs duties	936	12,079	11,370	12,194
Miscellaneous receipts	1,473	18,576	16,965	18,333
Total	73,808	733,996	866,457	736,007
Budget Outlays				
Legislative Branch	122	1,610	1,579	1,792
The Judiciary	66	966	866	1,024
Executive Office of the President	8	111	95	117
Funds Appropriated to the President	1,424	11,277	8,481	11,740
Department of Agriculture ²	3,113	49,596	37,426	48,788
Department of Commerce	167	2,140	1,893	2,336
Department of Defense—Military	21,018	244,054	220,838	240,995
Department of Defense—Civil	1,761	18,844	19,544	18,858
Department of Education	1,244	16,682	15,511	17,026
Department of Energy ²	1,769	10,186	8,289	8,942
Department of Health and Human Services	25,091	315,553	292,313	316,469
Department of Housing and Urban Development	1,085	28,671	16,520	28,872
Department of the Interior	584	4,828	4,961	4,897
Department of Justice	269	3,518	3,165	3,604
Department of Labor	1,741	23,893	24,522	24,293
Department of State	159	2,645	2,403	2,645
Department of Transportation	2,456	25,087	23,956	24,860
Department of the Treasury				
General revenue sharing	1	4,584	4,567	4,610
Interest on the public debt	13,207	178,945	153,838	179,300
Other ²	2,717	18,486	17,299	18,631
Environmental Protection Agency	322	4,511	4,057	4,506
General Services Administration	56	214	192	86
National Aeronautics and Space Administration	593	7,318	7,048	7,313
Office of Personnel Management	2,090	23,727	22,590	23,627
Small Business Administration	170	283	255	328
Veterans Administration	939	26,333	25,593	26,559
Other independent agencies ²	1,254	9,121	10,946	10,467
Allowances, undistributed				
Undistributed offsetting receipts				
Other interest	- 1	- 2	- 18	-
Employer share, employee retirement	- 3,670	- 27,359	- 25,263	- 25,722
Interest received by trust funds	- 304	- 26,070	- 20,376	- 26,922
Rents and royalties on the Outer Continental Shelf lands	- 827	- 5,542	- 6,694	- 5,493
Total	73,191	936,809	841,800	937,286
Budget surplus (+) or deficit (-)	+ 617	- 202,813	175,342	- 201,279
Off-budget surplus (+) or deficit (-)	- 1,381	9,118	9,996	- 10,035
Total surplus (+) or deficit (-)	764	211,931	- 185,339	211,314

¹Based on the Mid-Session Review of the 1986 Budget estimates released by OMB on August 30, 1985. The 1986 Budget includes a proposal to abolish the off-budget status of off-budget entities and to include these entities in the on-budget totals. While the budget included the off-budget data on-budget (under proposed legislation), the *Monthly Treasury Statement* is continuing to show them off-budget in conformity with current law. This presentation will be retained until enactment of the legislation repealing the off-budget status of these entities. The estimates for 1985 and 1986 in this document have been adjusted from the published budget totals to show the currently off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

²The outlays of this agency will be affected when the reclassification of all off-budget agencies to on-budget takes place.

No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, September 1985 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$22,569			\$298,941			\$279,345		
Presidential Election Campaign Fund	1			35			35		
Other	13,613			97,685			81,346		
Total—Individual income taxes	36,183	\$1,539	\$34,643	396,661	\$65,743	\$330,918	360,726	\$64,771	\$295,955
Corporation income taxes	12,224	1,275	10,950	77,413	16,082	61,331	74,179	17,286	56,893
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	12,676		12,676	144,925	472	144,453	129,090	296	128,794
Self-Employment Contributions Act taxes	920		920	7,718		7,718	6,602		6,602
Deposits by States	2,136		2,136	17,651		17,651	14,916		14,916
Taxes on benefits	6		6	3,151		3,151	2,132		2,132
Total—FOASI trust fund	15,738		15,738	173,445	472	172,973	152,740	296	152,444
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,217		1,217	14,031	49	13,982	13,451	39	13,412
Self-Employment Contributions Act taxes	88		88	779		779	733		733
Deposits by States	96		96	1,587		1,587	1,618		1,618
Taxes on benefits	(**)		(**)	218		218	143		143
Total—FDI trust fund	1,401		1,401	16,615	49	16,566	15,945	39	15,907
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	3,365		3,365	38,501	129	38,372	34,557	81	34,476
Self-Employment Contributions Act taxes	239		239	1,971		1,971	1,374		1,374
Receipts from Railroad Retirement Board				326		326	308		308
Deposits by States	259		259	4,202		4,202	4,103		4,103
Total—FHI trust fund	3,863		3,863	44,999	129	44,871	40,342	81	40,262
Railroad retirement accounts:									
Rail industry pension fund	253	3	250	2,235	21	2,213	3,334	13	3,321
Railroad social security equivalent benefit	73		73	1,391		1,391			
Taxes on benefits				274		274	251		251
Total—Employment taxes and contributions	21,328	3	21,325	238,959	671	238,288	212,612	428	212,184
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	208		208	19,969		19,969	19,036		19,036
Federal Unemployment Tax Act taxes	80	12	68	5,688	133	5,554	6,052	153	5,899
Railroad Unemployment Ins. Act contributions	(**)		(**)	235		235	202		202
Total—Unemployment trust fund	287	12	275	25,892	133	25,758	25,291	153	25,138
Federal employees retirement contributions:									
Civil service retirement and disability fund	363		363	4,630		4,630	4,455		4,455
Foreign service retirement and disability fund	5		5	39		39	38		38
Other	(**)		(**)	2		2	2		2
Total—Federal employees retirement contributions	368		368	4,672		4,672	4,494		4,494
Other retirement contributions:									
Civil service retirement and disability fund	8		8	87		87	86		86
Total—Social insurance taxes and contributions	21,992	15	21,977	269,610	804	268,805	242,483	581	241,902
Excise taxes:									
Miscellaneous excise taxes ¹	1,581	-177	1,759	19,659	242	19,418	23,019	418	22,601
Airport and airway trust fund	264	(**)	263	2,856	4	2,851	2,501	2	2,499
Highway trust fund	1,450	197	1,253	13,443	428	13,015	11,885	142	11,743
Black lung disability trust fund	57		57	581		581	518		518
Total—Excise taxes	3,351	20	3,331	36,539	674	35,865	37,923	562	37,361
Estate and gift taxes	510	12	497	6,580	157	6,422	6,179	168	6,010
Customs duties	972	37	936	12,498	420	12,079	11,791	421	11,370
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,339		1,339	17,059		17,059	15,684		15,684
All other	135	1	134	1,545	28	1,517	1,303	22	1,281
Total—Miscellaneous receipts	1,474	1	1,473	18,604	28	18,576	16,987	22	16,965
Total—Budget receipts	76,707	2,899	73,808	817,904	83,908	733,996	750,269	83,812	666,457

¹Includes amounts received for windfall profit tax pursuant to P.L. 96-223.

.... No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 5. Outlays of the U.S. Government, September 1985 and Other Periods (In millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$24	\$1	\$24	\$271	\$7	\$265	\$256	\$6	\$251
House of Representatives	40	1	39	471	9	463	452	9	442
Joint items	7		7	97		97	120		120
Congressional Budget Office	1		1	16		16	16		16
Architect of the Capitol	8		8	107		107	94		94
Library of Congress	16		16	277		277	268		268
Government Printing Office									
Revolving fund (net)	7		7	11		11	5		5
General fund appropriations	1		1	81		81	102		102
General Accounting Office	26		26	290		290	262		262
United States Tax Court	2		2	19		19	15		15
Other Legislative Branch agencies	(**)		(**)	19		19	13		13
Proprietary receipts from the public		1	-1		5	-5		5	-5
Intrabudgetary transactions	-5		-5	-8		-8	-4		-4
Total—Legislative Branch	124	2	122	1,630	21	1,610	1,599	20	1,579
The Judiciary:									
Supreme Court of the United States	1		1	16		16	14		14
Courts of appeals, district courts, and other judicial services	61		61	900		900	807		807
Other	3		3	50		50	46		46
Total—The Judiciary	66		66	966		966	866		866
Executive Office of the President:									
Compensation of the President and the White House Office	2		2	24		24	16		16
Office of Management and Budget	3		3	41		41	37		37
Other	3		3	46		46	43		43
Total—Executive Office of the President	8		8	111		111	95		95
Funds Appropriated to the President:									
Appalachian Regional Development programs	22		22	201		201	212		212
Disaster relief	16		16	192		192	243		243
International security assistance									
Guarantee reserve fund	173	1	172	727	336	390	581	333	248
Foreign military sales credit	55		55	2,275		2,275	1,060		1,060
Economic support fund	1,231		1,231	4,889		4,889	2,874		2,874
Military assistance	38		38	848		848	928		928
Peacekeeping operations	3		3	37		37	39		39
Other	6		6	44		44	43		43
Proprietary receipts from the public		2	-2		165	-165		158	-158
Total—International security assistance	1,506	3	1,504	8,819	501	8,318	5,525	491	5,034
International development assistance									
Multilateral assistance									
Contributions to international financial institutions									
International Development Association				874		874	911		911
Inter-American Development Bank	5		5	328		328	325		325
Other	13		13	225		225	155		155
International organizations and programs	12		12	336		336	308		308
Total—Multilateral assistance	31		31	1,763		1,763	1,699		1,699
Agency for International Development									
Functional development assistance program	3	1	4	1,221	5	1,216	1,209	4	1,205
Operating expenses, Agency for International Development	33		33	377		377	358		358
Payment to Foreign Service retirement and disability fund	1		1	42		42	41		41
Other	92	2	90	365	29	336	245	28	217
Proprietary receipts from the public		51	-51		763	-763		738	-738
Total—Agency for International Development	123	54	69	2,005	798	1,207	1,853	770	1,083
Trade and development program	1		1	13		13	10		10
Peace Corps	9		9	118	(**)	118	111		111
Overseas Private Investment Corporation	7	12	5	6	93	99	41	140	99
Inter-American Foundation	2	2	(**)	24	18	6	22	8	14
African Development Foundation	(**)		(**)	3		3	1		1
Total—International development assistance	173	68	105	3,921	909	3,012	3,737	918	2,819

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Table 5. Outlays of the U.S. Government, September 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	-\$211		-\$211	-\$546		-\$546	\$565		\$565
Military sales programs:									
Foreign military sales trust fund	877		877	9,792		9,792	10,936		10,936
Other	7	\$42	-35	64	\$121	-58	31	\$119	-89
Proprietary receipts from the public		863	-863		9,649	-9,649		11,237	-11,237
Other	10		10	16		16	-3		-3
Total—Funds Appropriated to the President	2,400	976	1,424	22,459	11,181	11,277	21,246	12,765	8,481
Department of Agriculture:									
Departmental administration	5		5	89		89	71		71
Agricultural Research Service	41		41	496		496	487		487
Cooperative State Research Service	22		22	244		244	239		239
Extension Service	28		28	338		338	330		330
Statistical Reporting Service	5		5	57		57	56		56
Economic Research Service	4		4	45		45	36		36
Foreign Agricultural Service	4		4	76		76	74		74
Foreign Assistance Programs	117		117	1,842		1,842	1,142		1,142
Agricultural Stabilization and Conservation Service	71		71	293		293	275		275
Federal Crop Insurance Corporation	76	5	71	649	143	506	666	90	576
Commodity Credit Corporation	1,419	606	813	24,313	6,707	17,606	14,044	6,736	7,308
Rural Electrification Administration	2	(**)	2	281	2	279	231	1	231
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund	(**)		(**)		(**)	(**)		1	-1
Rural housing insurance fund	649	373	276	8,869	6,484	2,385	10,041	7,700	2,340
Agricultural credit insurance fund	536	617	-81	13,090	10,308	2,782	12,974	10,497	2,478
Rural development insurance fund	115	103	13	2,898	2,174	724	3,081	2,328	753
Rural water and waste disposal grants	19		19	176		176	135		135
Salaries and expenses	30		30	340		340	324		324
Other	2		2	28		28	37		37
Total—Farmers Home Administration	1,352	1,093	260	25,401	18,966	6,435	26,592	20,526	6,066
Soil Conservation Service:									
Conservation operations	27		27	368		368	353		353
Watershed and flood prevention operations	27		27	249		249	218		218
Other	7		7	74		74	76		76
Animal and Plant Health Inspection Service	29		29	305		305	296		296
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	101		101	476		476	417		417
Other	9	3	6	166	33	133	152	37	115
Food Safety and Inspection Service	29		29	360		360	339		339
Food and Nutrition Service:									
Food stamp program	938		938	11,701		11,701	11,561		11,561
Nutrition assistance for Puerto Rico	81		81	825		825	814		814
Child nutrition programs	172		172	3,665		3,665	3,536		3,536
Women, infants and children programs	130		130	1,538		1,538	1,398		1,398
Other	21		21	266		266	270		270
Total—Food and Nutrition Service	1,341		1,341	17,994		17,994	17,579		17,579
Forest Service:									
Forest research	10		10	113		113	109		109
National Forests system	-22		-22	1,063		1,063	1,057		1,057
Construction	41		41	316		316	331		331
Forest Service permanent appropriations	6		6	280		280	213		213
Cooperative work	154		154	285		285	135		135
Other	9		9	185		185	186		186
Total—Forest Service	199		199	2,242		2,242	2,029		2,029
Other	12	1	11	137	13	124	112	(**)	112
Proprietary receipts from the public		108	-108		1,035	-1,035		998	-998
Intrabudgetary transactions				(**)		(**)	(**)		(**)
Total—Department of Agriculture	4,929	1,816	3,113	76,494	26,898	49,596	65,814	28,388	37,426

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Table 5. Outlays of the U.S. Government, September 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	(**)		(**)	\$34		\$34	\$33		\$33
Bureau of the Census	\$11		\$11	176		176	161		161
Economic and Statistical Analysis	6		6	69		69	59		59
Economic Development Assistance	20	\$7	13	452	\$90	362	312	\$93	219
Promotion of Industry and Commerce	20		20	249		249	253		253
Science and technology									
National Oceanic and Atmospheric Administration	110	1	109	1,091	15	1,076	1,021	15	1,006
Patent and Trademark Office	8		8	96		96	67		67
National Bureau of Standards	10		10	130		130	118		118
National Telecommunications and Information Administration	2		2	32		32	31		31
Total—Science and technology	130	1	129	1,349	15	1,334	1,237	15	1,222
Proprietary receipts from the public		10	10		73	73		63	63
Intrabudgetary transactions	1		1	11		11	10		10
Total—Department of Commerce	185	18	167	2,318	178	2,140	2,065	171	1,893
Department of Defense—Military:									
Military personnel									
Department of the Army	2,397		2,397	26,212		26,212	18,327		18,327
Department of the Navy	1,932		1,932	22,259		22,259	15,709		15,709
Department of the Air Force	1,669		1,669	19,371		19,371	13,619		13,619
Imputed accruals for retirement							16,503		16,503
Total—Military personnel ¹	5,998		5,998	67,842		67,842	64,158		64,158
Operation and maintenance									
Department of the Army	1,848		1,848	19,452		19,452	18,362		18,362
Department of the Navy	2,506		2,506	25,461		25,461	23,488		23,488
Department of the Air Force	1,873		1,873	20,203		20,203	19,274		19,274
Defense agencies	600		600	7,232		7,232	6,245		6,245
Total—Operation and maintenance	6,827		6,827	72,348		72,348	67,369		67,369
Procurement									
Department of the Army	1,499		1,499	15,145		15,145	13,577		13,577
Department of the Navy	2,269		2,269	25,750		25,750	23,989		23,989
Department of the Air Force	2,664		2,664	28,445		28,445	23,541		23,541
Defense agencies	89		89	1,041		1,041	772		772
Total—Procurement	6,521		6,521	70,381		70,381	61,879		61,879
Research, development, test, and evaluation									
Department of the Army	346		346	3,950		3,950	3,812		3,812
Department of the Navy	728		728	8,054		8,054	6,662		6,662
Department of the Air Force	840		840	11,573		11,573	10,353		10,353
Defense agencies	319		319	3,527		3,527	2,289		2,289
Total—Research, development, test, and evaluation	2,232		2,232	27,103		27,103	23,117		23,117
Military construction									
Department of the Army	87		87	1,133		1,133	963		963
Department of the Navy	115		115	1,267		1,267	1,053		1,053
Department of the Air Force	166		166	1,524		1,524	1,314		1,314
Defense agencies	11		11	336		336	375		375
Total—Military construction	378		378	4,260		4,260	3,706		3,706
Family housing	245	(**)	244	2,643	1	2,642	2,413	1	2,413
Revolving and management funds									
Public enterprise funds	(**)	(**)	(**)	2	2	(**)	2	2	(**)
Intragovernmental funds									
Department of the Army	342		342	159		159	95		95
Department of the Navy	341		341	610		610	423		423
Department of the Air Force	103		103	389		389	78		78
Defense agencies	377		377	397		397	473		473
Other	24	29	5	281	289	8	248	285	37
Proprietary receipts from the public		218	218		512	512		674	674
Intrabudgetary transactions	234		234	21		21	22		22
Total—Department of Defense—Military	20,830	189	21,018	244,858	804	244,054	221,800	962	220,838

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$15		\$15	\$138		\$138	\$139		\$139
Construction, general	94		94	1,033		1,033	1,103		1,103
Operation and maintenance, general	168		168	1,315		1,315	1,287		1,287
Flood control	39		39	368		368	432		432
Other	-1		-1	228		228	152		152
Proprietary receipts from the public		\$6	-6		\$71	-71		\$71	-71
Total—Corps of Engineers	315	6	309	3,081	71	3,010	3,112	71	3,041
Military retirement fund:									
Payments to military retirement fund				9,500		9,500			
Military retirement fund ³	1,450		1,450	15,801		15,801	16,471		16,471
Intrabudgetary transactions				-9,500		-9,500			
Other	3	(**)	3	39	1	39	39	(**)	38
Proprietary receipts from the public		1	-1		6	-6		6	-6
Total—Department of Defense—Civil	1,768	7	1,761	18,921	78	18,844	19,622	78	19,544
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	430		430	4,207		4,207	3,077		3,077
Impact aid	24		24	647		647	578		578
Special programs	5		5	526		526	632		632
Indian education	(**)		(**)	82		82	72		72
Total—Office of Elementary and Secondary Education	460		460	5,463		5,463	4,358		4,358
Office of Bilingual Education and Minority Languages Affairs	-4		-4	158		158	167		167
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	69		69	1,018		1,018	953		953
Rehabilitation services and handicapped research	54		54	798		798	1,414		1,414
Office of Vocational and Adult Education	48		48	658		658	743		743
Office of Postsecondary Education:									
College housing loans	37	8	29	115	279	-164	123	362	-239
Student financial assistance	321		321	4,163		4,163	3,743		3,743
Guaranteed student loans	209		209	3,535		3,535	3,245		3,245
Higher education	20		20	405		405	419		419
Higher education facilities loans and insurance	(**)		(**)	5		5	-1		-1
Total—Office of Postsecondary Education	587	8	579	8,222	279	7,943	7,530	362	7,168
Office of Educational Research and Improvement	8		8	114		114	247		247
Special institutions	15		15	262		262	176		176
Departmental management	18		18	287		287	309		309
Proprietary receipts from the public		4	-4		19	-19		23	-23
Total—Department of Education	1,255	12	1,244	16,980	298	16,682	15,897	386	15,511
Department of Energy:									
Atomic energy defense activities	638		638	7,098		7,098	6,120		6,120
Energy programs:									
General science and research activities	66		66	707		707	650		650
Energy supply, R and D activities	139		139	2,106		2,106	2,207		2,207
Uranium supply and enrichment activities	176		176	1,711		1,711	1,864		1,864
Fossil energy research and development	30		30	336		336	325		325
Naval petroleum and oil shale reserves	23		23	153		153	136		136
Energy conservation	42		42	464		464	519		519
Strategic petroleum reserve	14		14	212		212	189		189
Nuclear waste disposal fund	37		37	317		317	271		271
Other	1,196		1,196	1,895		1,895	271		271
Total—Energy programs	1,724		1,724	7,901		7,901	6,433		6,433
Power Marketing Administration	247	76	171	1,386	1,486	-100	1,423	1,464	-40
Departmental administration	47		47	368		368	362		362
Proprietary receipts from the public		811	-811		5,081	-5,081		4,586	-4,586
Total—Department of Energy	2,656	887	1,769	16,753	6,567	10,186	14,338	6,049	8,289

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1985 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service:									
Food and Drug Administration	\$36	(**)	\$35	\$420	\$3	\$418	\$393	\$3	\$390
Health Resources and Services Administration									
Public enterprise funds	1	\$2	3	20	3	16	27	1	26
Health resources and services	104		104	1,419		1,419	1,375		1,375
Indian health and facilities	76		76	872		872	790		790
Centers for Disease Control	25		25	368		368	360		360
National Institutes of Health									
Cancer research	75		75	1,100		1,100	1,024		1,024
Heart, lung, and blood research	55		55	736		736	647		647
Arthritis, diabetes, and digestive and kidney diseases	30		30	483		483	431		431
Neurological and communicative disorders and stroke	25		25	348		348	306		306
Allergy and infectious diseases	26		26	333		333	293		293
General medical sciences	39		39	447		447	385		385
Child health and human development	18		18	285		285	257		257
Other research institutes	39		39	579		579	496		496
Research resources	23		23	264		264	228		228
Other	21		21	96		96	90		90
Total—National Institutes of Health	351		351	4,670		4,670	4,157		4,157
Alcohol, Drug Abuse, and Mental Health Administration	73		73	938		938	911		911
Office of Assistant Secretary for Health	7		7	180		180	175		175
Total—Public Health Service	669	2	668	8,888	6	8,882	8,188	4	8,184
Health Care Financing Administration:									
Grants to States for Medicaid	1,825		1,825	22,655		22,655	20,061		20,061
Payments to health care trust funds	1,401		1,401	19,246		19,246	17,917		17,917
Program management	9		9	60		60	127		127
Federal hospital insurance trust fund:									
Benefit payments	3,744		3,744	47,841		47,841	41,476		41,476
Administrative expenses and construction	58		58	813		813	632		632
Interest on normalized tax transfers				13		13	187		187
Total—FHI trust fund	3,802		3,802	48,667		48,667	42,295		42,295
Federal supplementary medical ins. trust fund:									
Benefit payments	2,059		2,059	21,808		21,808	19,473		19,473
Administrative expenses and construction	77		77	923		923	902		902
Total—FSMI trust fund	2,137		2,137	22,730		22,730	20,374		20,374
Total—Health Care Financing Administration	9,173		9,173	113,359		113,359	100,775		100,775
Social Security Administration:									
Payments to social security trust funds	410		410	3,818		3,818	6,878		6,878
Special benefits for disabled coal miners	86		86	1,040		1,040	1,057		1,057
Supplemental security income program	79		79	9,606		9,606	8,498		8,498
Assistance payments program	636		636	8,625		8,625	8,346		8,346
Child support enforcement	49		49	599		599	508		508
Low income home energy assistance	62		62	2,141		2,141	2,026		2,026
Refugee and entrant assistance	12		12	442		442	602		602
Payments to States from receipts for child support	(**)		(**)	(**)		(**)	(**)		(**)
Federal old-age and survivors insurance trust fund:									
Benefit payments	13,984		13,984	165,422		165,422	155,852		155,852
Administrative expenses and construction	105		105	1,588		1,588	1,585		1,585
Payment to railroad retirement account				2,310		2,310	2,404		2,404
Interest expense on interfund borrowings	115		115	1,571		1,571	1,883		1,883
Interest on normalized tax transfers				722		722	683		683
Total—FOASI trust fund	14,204		14,204	171,614		171,614	162,406		162,406

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1985 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,567		\$1,567	\$18,657		\$18,657	\$17,775		\$17,775
Administrative expenses and construction	48		48	603		603	585		585
Payment to railroad retirement account				43		43	22		22
Interest on normalized tax transfers				69		69	77		77
Total—FDI trust fund	1,615		1,615	19,372		19,372	18,459		18,459
Total—Social Security Administration	17,153		17,153	217,258		217,258	208,780		208,780
Human Development Services:									
Social services block grant	183		183	2,743		2,743	2,789		2,789
Human development services	195		195	1,910		1,910	1,819		1,819
Family social services	42		42	749		749	659		659
Work incentives	40		40	279		279	265		265
Community services	31		31	376		376	358		358
Other	(**)	(**)	(**)	2	\$3	-1	8	\$1	7
Total—Human Development Services	490	(**)	490	6,059	3	6,056	5,897	1	5,896
Departmental management	6		6	220		220	273		273
Proprietary receipts from the public		\$473	-473		5,586	-5,586		4,960	-4,960
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	-1,355		-1,355	-17,898		-17,898	-16,811		-16,811
Payments for tax and other credits ⁴ :									
Federal old-age and survivors insurance trust fund	-368		-368	-3,488		-3,488	-6,268		-6,268
Federal disability insurance trust fund	-42		-42	-330		-330	-610		-610
Federal hospital insurance trust fund	-46		-46	-1,348		-1,348	-1,106		-1,106
Other	-115		-115	-1,571		-1,571	-1,840		-1,840
Total—Department of Health and Human Services	25,566	475	25,091	321,148	5,595	315,553	297,278	4,966	292,313
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	266	291	-25	3,305	3,959	-654	2,757	3,123	-366
Housing for the elderly or handicapped fund	44	37	7	936	435	501	1,036	375	661
Other	22	4	18	84	57	28	47	48	-1
Rent supplement payments	190		190	66		66	110		110
Homeownership assistance	31		31	280		280	270		270
Rental housing assistance	39		39	607		607	657		657
Low-rent public housing	102		102	2,204		2,204	1,686		1,686
College housing grants	-4		-4				20		20
Lower income housing assistance	326		326	6,817		6,817	6,030		6,030
Other	-11		-11	-12		-12	(**)		(**)
Total—Housing Programs	1,004	333	671	14,288	4,450	9,837	12,614	3,546	9,068
Public and Indian Housing:									
Low-rent housing—loans and other expenses	45	21	24	14,314	428	13,885	1,705	594	1,111
Payments for operation of low-income housing projects	90		90	1,205		1,205	1,135		1,135
Total—Public and Indian Housing	135	21	114	15,519	428	15,090	2,840	594	2,246
Government National Mortgage Association:									
Special assistance functions fund	(**)		(**)				2,498	1,680	818
Emergency mortgage purchase assistance							317	187	130
Management and liquidating functions fund	11	28	-17	568	1,122	-554	75	160	-85
Guarantees of mortgage-backed securities	2	19	-17	27	261	-234	21	206	-186
Participation sales fund	-28		-28	-103		-103	-65		-65
Total—Government National Mortgage Association	-14	48	-62	493	1,383	-891	2,846	2,233	612
Community Planning and Development:									
Public enterprise fund	8	10	-2	107	138	-31	133	148	-15
Community development grants	311		311	3,817		3,817	3,819		3,819
Urban development action grants	40		40	497		497	454		454
Other	7		7	26		26	16		16
Total—Community Planning and Development	366	10	356	4,447	138	4,309	4,422	148	4,274
Management and administration	1		1	275		275	283	1	282
Other	5		5	51		51	38		38
Total—Department of Housing and Urban Development	1,497	411	1,085	35,072	6,400	28,671	23,043	6,522	16,520

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1985 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management									
Bureau of Land Management									
Management of lands and resources	\$46		\$46	\$449		\$449	\$418		\$418
Payments in lieu of taxes	101		101	103		103	104		104
Payments to States and counties for general purpose fiscal assistance	51		51	132		132	53		53
Other	10		10	101		101	95		95
Minerals Management Service	50		50	699		699	893		893
Office of Surface Mining Reclamation and Enforcement	25		25	272		272	206		206
Total—Land and minerals management	283		283	1,757		1,757	1,770		1,770
Water and science									
Bureau of Reclamation									
Construction program	92	\$12	79	739	\$83	656	680	\$81	600
Operation and maintenance	12		12	141		141	135		135
Other	24		24	156		156	139		139
Geological Survey	25		25	451		451	452		452
Bureau of Mines	15	2	13	169	24	145	175	19	156
Total—Water and science	168	15	154	1,657	106	1,550	1,581	99	1,482
Fish and wildlife and parks									
United States Fish and Wildlife Service	33		33	577		577	498		498
National Park Service	108		108	1,071		1,071	1,111		1,111
Total—Fish and wildlife and parks	141		141	1,649		1,649	1,609		1,609
Bureau of Indian Affairs									
Operation of Indian programs	68		68	954		954	883		883
Construction	11		11	122		122	124		124
Indian tribal funds	35		35	348		348	434		434
Other	8	2	6	63	11	52	63	9	54
Total—Bureau of Indian Affairs	122	2	120	1,487	11	1,476	1,503	9	1,494
Territorial and International Affairs	66		66	240		240	240		240
Departmental offices	5		5	88		88	73		73
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska		(**)	(**)		4	4		7	7
Other		175	175		1,900	1,900		1,667	1,667
Intrabudgetary transactions				28		28	32		32
Total—Department of the Interior	776	192	584	6,850	2,022	4,828	6,744	1,783	4,961
Department of Justice:									
General administration	7		7	71		71	58		58
United States Parole Commission	1		1	9		9	7		7
Legal activities	79		79	809		809	877		877
Interagency law enforcement	(**)		(**)	75		75	103		103
Federal Bureau of Investigation	88		88	1,072		1,072	916		916
Drug Enforcement Administration	27		27	332		332	282		282
Immigration and Naturalization Service	42		42	557		557	513		513
Federal Prison System	49	2	47	574	26	548	528	22	505
Office of Justice Programs	3		3	114		114	125		125
Other	1	3	4	6	61	67	19		19
Total—Department of Justice	275	6	269	3,606	87	3,518	3,188	22	3,165
Department of Labor:									
Employment and Training Administration									
Program administration	1		1	57		57	77		77
Training and employment services	294		294	3,415		3,415	3,196		3,196
Community service employment for older Americans	21		21	320		320	321		321
Federal unemployment benefits and allowances	12		12	51		51	34		34
State unemployment insurance and employment service operation	44		44	27		27	21		21
Advances to the unemployment trust fund and other funds	304		304	1,586		1,586	4,182		4,182
Other	3		3	18		18	136		136

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,006		\$1,006	\$15,899		\$15,899	\$16,678		\$16,678
State administrative expenses	210		210	2,375		2,375	2,311		2,311
Federal administrative expenses	9		9	114		114	87		87
Veterans employment and training	7		7	111		111			
Interest on refunds of taxes	(**)		(**)	6		6	129		129
Repayment of advances from the general fund	4,181		4,181	5,121		5,121	6,580		6,580
Interest on advances to the Employment Security Administration account							1		1
Railroad-unemployment insurance:									
Railroad unemployment benefits	13		13	175		175	218		218
Administrative expenses	1		1	19		19	12		12
Payment of interest on advances from railroad retirement account				5		5	72		72
Total—Unemployment trust fund	5,428		5,428	23,826		23,826	26,089		26,089
Total—Employment and Training Administration	6,014		6,014	29,211		29,211	33,784		33,784
Labor-Management Services	6		6	59		59	56		56
Pension Benefit Guaranty Corporation	18	\$10	7	192	\$211	-19	152	\$161	-10
Employment Standards Administration:									
Salaries and expenses	12		12	178		178	173		173
Special benefits	90		90	201		201	223		223
Black lung disability trust fund	332		332	898		898	865		865
Special workers' compensation expenses	4		4	57		57	44		44
Occupational Safety and Health Administration	17		17	210		210	207		207
Mine Safety and Health Administration	11		11	151		151	150		150
Bureau of Labor Statistics	11		11	142		142	132		132
Departmental management	12		12	136		136	120		120
Proprietary receipts from the public		275	-275		283	-283		323	-323
Intrabudgetary transactions	-4,499		-4,499	-7,048		-7,048	-10,899		-10,899
Total—Department of Labor	2,026	285	1,741	24,387	494	23,893	25,006	485	24,522
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	91		91	1,216		1,216	1,031		1,031
Acquisition, operation, and maintenance of buildings abroad	12		12	222		222	198		198
Payment to Foreign Service retirement and disability fund	228		228	335		335	337		337
Foreign Service retirement and disability fund	22		22	210		210	212		212
Other	3		3	23		23	22		22
Total—Administration of Foreign Affairs	355		355	2,006		2,006	1,800		1,800
International Organizations and Conferences	2		2	540		540	580		580
International Commissions	2		2	24		24	23		23
Migration and Refugee Assistance	22		22	358		358	336		336
International Narcotics Control	5		5	52		52	33		33
Other	3		3	45		45	13		13
Proprietary receipts from the public		1	-1		1	-1		2	-2
Intrabudgetary transactions	-229		-229	-379		-379	-380		-380
Total—Department of State	159	1	159	2,646	1	2,645	2,405	2	2,403
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,393		1,393	12,584		12,584	10,227		10,227
Other	10		10	17		17	18	5	13
Other programs	25		25	282		282	329		329
Total—Federal Highway Administration	1,428		1,428	12,883		12,883	10,574	5	10,569
National Highway Traffic Safety Administration:									
Operations and research	1		1	60		60	56		56
Trust fund share of highway safety programs	15		15	141		141	140		140
Other	(**)		(**)	1		1	2		2

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1985 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration									
Public enterprise funds	(**)	(**)	(**)	\$30	\$27	\$3	\$132	\$81	\$50
Northeast corridor improvement program	\$11		\$11	153		153	241		241
Grants to National Railroad Passenger Corporation	1		1	764		764	1,957		1,957
Other	14		14	118		118	255		255
Total—Federal Railroad Administration	26	(**)	26	1,065	27	1,038	2,584	81	2,503
Urban Mass Transportation Administration									
Formula grants	145		145	1,409		1,409	1,395		1,395
Discretionary grants	13		13	507		507	233		233
Other	111		111	1,441		1,441	2,151		2,151
Federal Aviation Administration									
Operations	(**)		(**)	1,554		1,554	2,313		2,313
Other	28	(**)	28	127	(**)	127	141	(**)	140
Airport and airway trust fund									
Grants-in-aid for airports	108		108	789		789	694		694
Facilities and equipment	49		49	425		425	268		268
Research, engineering and development	22		22	262		262	146		146
Operations	187		187	1,110		1,110	257		257
Total—Airport and airway trust fund	367		367	2,586		2,586	1,365		1,365
Total—Federal Aviation Administration	395	(**)	395	4,267	(**)	4,267	3,819	(**)	3,819
Coast Guard									
Operating expenses	147		147	1,717		1,717	1,657		1,657
Acquisition, construction, and improvements	41		41	444		444	468		468
Retired pay	26		26	299		299	311		311
Other	5	(**)	4	121	4	116	97	5	92
Total—Coast Guard	219	(**)	218	2,580	4	2,575	2,533	5	2,529
Maritime Administration									
Public enterprise funds	75	\$11	64	475	233	242	199	177	22
Ship construction	(**)		(**)	5		5	14		14
Operating-differential subsidies	28		28	352		352	384		384
Other	5		5	87		87	87		87
Other	15	1	13	163	12	151	136	13	124
Proprietary receipts from the public		6	6		64	64		65	65
Intrabudgetary transactions	(**)		(**)	8		8	5		5
Total—Department of Transportation	2,475	19	2,456	25,427	340	25,087	24,301	346	23,956
Department of the Treasury:									
Office of the Secretary	88		88	486		486	63		63
Office of Revenue Sharing									
Salaries and expenses	1		1	8		8	7		7
General revenue sharing	1		1	4,584		4,584	4,567		4,567
Federal Law Enforcement Training Center	2		2	18		18	17		17
Financial Management Service									
Salaries and expenses	19		19	242		242	223		223
Claims, judgements, and relief acts	14		14	314		314	236		236
Advances to the railroad retirement account							525		525
Payments to Synthetic Fuels Corporation	4		4	41		41	16		16
Other	2		2	95		95	20		20
Total—Financial Management Service	35		35	692		692	1,020		1,020
Bureau of Alcohol, Tobacco and Firearms	14		14	169		169	158		158
United States Customs Service	56		56	755		755	695		695
Bureau of Engraving and Printing	2		2	35		35	17		17
Bureau of the Mint	11		11	66		66	80		80
Bureau of the Public Debt	8		8	191		191	181		181

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$8	.....	\$8	\$106	.....	106	\$96	.....	96
Processing tax returns	74	.....	74	1,042	.....	1,042	870	.....	870
Examinations and appeals	96	.....	96	1,360	.....	1,360	1,251	.....	1,251
Investigation, collection and taxpayer service	76	.....	76	1,055	.....	1,055	1,019	.....	1,019
Payment where credit exceeds liability for tax	19	.....	19	1,100	.....	1,100	1,193	.....	1,193
Refunding internal revenue collections, interest	114	.....	114	1,750	.....	1,750	1,301	.....	1,301
Internal revenue collections for Puerto Rico	27	.....	27	336	.....	336	365	.....	365
Other	(**)	(**)	(**)	3	\$3	(**)	3	\$3	(**)
Total—Internal Revenue Service	415	(**)	415	6,749	3	6,746	6,098	3	6,095
United States Secret Service	24	.....	24	300	.....	300	267	.....	267
Comptroller of the Currency	13	\$2	11	169	184	-15	161	160	(**)
Interest on the public debt:									
Public issues (accrual basis)	12,455	.....	12,455	148,151	.....	148,151	129,003	.....	129,003
Special issues (cash basis)	752	.....	752	30,794	.....	30,794	24,835	.....	24,835
Total—Interest on the public debt	13,207	.....	13,207	178,945	.....	178,945	153,838	.....	153,838
Proprietary receipts from the public	(**)	178	-178	(**)	3,060	-3,060	(**)	3,190	-3,190
Receipts from off-budget Federal entities .....	.....	2,378	-2,378	.....	17,574	-17,574	.....	15,378	-15,378
Intrabudgetary transactions	-625	.....	-625	-6,263	.....	-6,263	-7,172	.....	-7,172
Total—Department of the Treasury	13,049	2,558	10,491	185,863	20,820	165,043	159,837	18,732	141,105
Environmental Protection Agency:									
Salaries and expenses	55	.....	55	631	.....	631	585	.....	585
Research and development	17	.....	17	161	.....	161	164	.....	164
Abatement, control, and compliance	36	.....	36	441	.....	441	418	.....	418
Construction grants	181	.....	181	2,900	.....	2,900	2,623	.....	2,623
Hazardous substance response trust fund	34	.....	34	382	.....	382	267	.....	267
Other	(**)	(**)	(**)	49	1	48	49	1	48
Proprietary receipts from the public .....	.....	1	-1	.....	8	-8	.....	3	-3
Intrabudgetary transactions .....	.....	.....	.....	-44	.....	-44	-44	.....	-44
Total—Environmental Protection Agency	324	1	322	4,520	9	4,511	4,061	4	4,057
General Services Administration:									
Real property activities	130	.....	130	-205	.....	-205	9	.....	9
Personal property activities	-11	.....	-11	90	.....	90	78	.....	78
Office of Information Resources Management	25	.....	25	16	.....	16	-2	.....	-2
Federal property resources activities	-184	.....	-184	-201	.....	-201	105	.....	105
General activities	10	.....	10	150	(**)	150	141	(**)	140
Proprietary receipts from the public .....	.....	-6	6	.....	63	-63	.....	120	-120
Other .....	.....	-80	80	.....	(**)	(**)	.....	18	-18
Total—General Services Administration	-30	-86	56	-150	63	-214	330	138	192
National Aeronautics and Space Administration:									
Research and development	183	.....	183	2,118	.....	2,118	2,792	.....	2,792
Space flight, control, and data communications	295	.....	295	3,707	.....	3,707	2,915	.....	2,915
Construction of facilities	15	.....	15	170	.....	170	109	.....	109
Research and program management	100	.....	100	1,322	.....	1,322	1,232	.....	1,232
Other .....	.....	.....	.....	(**)	.....	(**)	.....	.....	.....
Total—National Aeronautics and Space Administration	593	.....	593	7,318	.....	7,318	7,048	.....	7,048
Office of Personnel Management:									
Salaries and expenses	-23	.....	-23	111	.....	111	99	.....	99
Government payment for annuitants, employees health benefits	129	.....	129	1,485	.....	1,485	1,392	.....	1,392
Payment to civil service retirement and disability fund	16,090	.....	16,090	16,091	.....	16,091	15,358	.....	15,358
Civil service retirement and disability fund	1,985	.....	1,985	23,092	.....	23,092	21,891	.....	21,891
Employees health benefits fund	533	549	-16	6,573	6,833	-260	6,518	6,568	-50
Employees life insurance fund	85	75	10	902	1,576	-674	753	1,457	-704
Retired employees health benefits fund	1	1	(**)	11	15	-4	17	17	(**)
Other	8	.....	8	13	.....	13	-2	.....	-2
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	-16,090	.....	-16,091	-16,091	.....	-16,091	-15,358	.....	-15,358
Other	-3	.....	-3	-35	.....	-35	-34	.....	-34
Total—Office of Personnel Management	2,715	625	2,090	32,151	8,424	23,727	30,633	8,042	22,590

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1985 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds									
Business loan and investment fund	\$265	\$94	\$171	\$1,163	\$889	\$275	\$1,192	\$802	\$390
Disaster loan fund	27	49	22	525	798	273	404	823	419
Other	4	2	2	31	18	14	41	16	26
Salaries and expenses	19		19	267		267	258		258
Other	(**)		(**)	1	(**)	1			
Total—Small Business Administration	315	144	170	1,987	1,704	283	1,896	1,641	255
Veterans Administration:									
Public enterprise funds									
Loan guaranty revolving fund	134	64	70	1,637	1,359	278	1,523	1,153	370
Direct loan revolving fund	1	5	4	22	63	41	26	71	45
Other	30	35	5	425	454	29	431	480	49
Compensation and pensions	45		45	14,217		14,217	13,918		13,918
Readjustment benefits	34		34	1,227		1,227	1,470		1,470
Medical care	715		715	8,722		8,722	8,124		8,124
Medical and prosthetic research	14		14	215		215	186		186
General operating expenses	19		19	724		724	704		704
Construction projects	40		40	521		521	475		475
Post-Vietnam era veterans education account	9		9	182		182	156		156
Insurance funds									
National service life	62		62	956		956	922		922
United States government life	2		2	46		46	52		52
Veterans special life	5	4	1	68	135	67	69	127	58
Other	2		2	97		97	84		84
Proprietary receipts from the public									
National service life		34	34		421	421		441	441
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other	2	26	28	4	212	216		235	235
Intrabudgetary transactions	1		1	80		80	42		42
Total—Veterans Administration	1,107	168	939	28,977	2,644	26,333	28,100	2,508	25,593
Independent agencies:									
Action	7		7	129		129	133		133
Board for International Broadcasting	7		7	97		97	105		105
Consumer Product Safety Commission	2		2	35		35	34		34
Corporation for Public Broadcasting				151		151	138		138
District of Columbia									
Federal payment	14		14	548		548	486		486
Loans and repayable advances					311	311	115	31	84
Equal Employment Opportunity Commission	12		12	158		158	152		152
Export-Import Bank of the United States	623	284	339	3,790	4,174	384	4,485	3,418	1,068
Federal Communications Commission	9		9	94		94	87		87
Federal Deposit Insurance Corporation	406	453	48	4,209	6,151	1,942	6,842	7,089	248
Federal Emergency Management Agency									
Public enterprise funds	13	28	16	241	346	105	521	362	159
Salaries and expenses	8		8	133		133	125		125
Emergency management and planning assistance	20		20	372		372	248		248
Emergency food distribution and shelter program				69		69	58		58
Other				(**)		(**)	(**)		(**)
Federal Home Loan Bank Board									
Public enterprise funds:									
Federal Home Loan Bank Board revolving fund	3	3	(**)	84	84	(**)	75	75	1
Federal Savings and Loan Insurance Corp. fund	79	73	6	3,141	2,726	414	1,007	1,569	562
Other									
Federal Trade Commission	5		5	65		65	66		66
Intragovernmental agencies									
Washington Metropolitan Area Transit Authority				71		71	33		33
Other	(**)	(**)	(**)	8	2	6	8	2	6
Interstate Commerce Commission	3		3	50		50	56		56
Legal Services Corporation	26		26	300		300	271		271
Merit Systems Protection Board	2		2	23		23	26		26
National Archives and Record Administration	8		8	100	(**)	100	86	(**)	86
National Credit Union Administration									
Central liquidity facility	9	12	4	1,079	1,125	47	678	453	225
Other	4	28	24	53	861	808	85	117	32

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Table 5. Outlays of the U.S. Government, September 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$15		\$15	\$149		\$149	\$145		\$145
National Endowment for the Humanities	14		14	149		149	140		140
Institute of Museum Services	(**)		(**)	19		19	17		17
National Labor Relations Board	10		10	134		134	130		130
National Science Foundation	138		138	1,313		1,313	1,198		1,198
National Transportation Safety Board	2		2	22		22	21		21
Nuclear Regulatory Commission	36		36	468		468	462		462
Panama Canal Commission	34	\$36	-2	413	\$416	-3	381	\$406	-25
Postal Service (payment to the Postal Service fund)	(**)		(**)	1,210		1,210	879		879
Railroad Retirement Board:									
Federal windfall subsidy	33		33	400		400	413		413
Payment to railroad unemployment insurance trust fund	1		1	-1		-1	-73		-73
Milwaukee railroad restructuring, administration	1		1	(**)		(**)	1		1
Railroad retirement accounts:									
Social security equivalent benefit account	311		311	3,596		3,596			
Benefits payments and claims	177		177	2,216		2,216	5,681		5,681
Advances to the railroad retirement account from the									
FDI trust fund	(**)		(**)	-1		-1	-1		-1
Disbursements for the payment of FOASI benefits	(**)		(**)	-1		-1	-1		-1
Disbursements for the payment of FDI benefits	(**)		(**)	(**)		(**)	(**)		(**)
Administrative expenses	4		4	49		49	44		44
Interest on refunds of taxes	(**)		(**)	7		7	4		4
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds				-2,131		-2,131	-2,392		-2,392
Interest on advances to railroad unemployment									
insurance account				-5		-5	-72		-72
Total—Railroad Retirement Board	527		527	4,129		4,129	3,606		3,606
Securities and Exchange Commission	7		7	103		103	92		92
Smithsonian Institution	16		16	226		226	211		211
Tennessee Valley Authority	440	422	18	5,603	4,688	914	5,192	4,841	351
United States Information Agency	75	(**)	74	695	(**)	694	574	(**)	574
United States Railway Association	(**)		(**)	3		3	2		2
Other independent agencies	23	2	21	398	24	374	374	35	339
Total—Independent agencies	2,598	1,344	1,254	30,031	20,910	9,121	29,344	18,397	10,946
Undistributed offsetting receipts:									
Other interest		1	-1		2	-2		18	-18
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund				(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	-2		-2	-2		-2
Department of Defense—Military:									
Education Benefits fund	-17		-17	-61		-61			
Department of Defense—Civil:									
Military retirement fund ³	-1,546		-1,546	-16,964		-16,964	-16,503		² -16,503
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-207		-207	-2,288		-2,288	-1,852		-1,852
Federal disability insurance trust fund	-20		-20	-221		-221	-192		-192
Federal hospital insurance trust fund	-128		-128	-1,449		-1,449	-1,306		-1,306
Department of State:									
Foreign Service retirement and disability fund	-5		-5	-40		-40	-37		-37
Office of Personnel Management:									
Civil Service retirement and disability fund	-301		-301	-3,873		-3,873	-3,522		-3,522
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-1,445		-1,445	-2,461		-2,461	-1,848		-1,848
Subtotal	-3,670		-3,670	-27,359		-27,359	-25,263		-25,263

Table continued on next page.

Table 5. Outlays of the U.S. Government, September 1985 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds									
The Judiciary									
Judicial survivors annuity fund				-\$10		-\$10	-\$8		-\$8
Department of Defense—Civil									
Education benefits fund	\$3		\$3	8		8			
Military retirement fund	32		32	962		962			
Soldiers' and Airmen's Home permanent fund	4		4	17		17	15		15
Corps of Engineers	2		2	18		18	8		8
Department of Health and Human Services									
Federal old-age and survivors insurance trust fund	144		144	3,537		3,537	2,752		2,752
Federal disability insurance trust fund	11		11	580		580	558		558
Federal hospital insurance trust fund	4		4	2,016		2,016	1,686		1,686
Federal supplementary medical insurance trust fund	9		9	1,154		1,154	807		807
Department of Labor									
Unemployment trust fund	12		12	1,242		1,242	781		781
Department of State									
Foreign Service retirement and disability fund	(**)		(**)	245		245	178		178
Department of Transportation									
Airport and airway trust fund	3		3	746		746	546		546
Highway trust fund	26		26	1,313		1,313	1,116		1,116
Environmental Protection Agency									
Post-closure liability trust fund	(**)		(**)	1		1	1		1
Office of Personnel Management fund									
Civil Service retirement and disability fund	33		33	13,017		13,017	10,813		10,813
Veterans Administration									
United States government life insurance fund	(**)		(**)	21		21	23		23
National service life insurance fund	1		1	882		882	806		806
Independent agencies									
Railroad Retirement Board									
Railroad retirement account	27		27	191		191	169		169
Other	63		63	125		125	111		111
Subtotal	-304		-304	-26,070		-26,070	20,376		20,376
Rents and royalties on the Outer Continental Shelf lands		\$827	-827		\$5,542	-5,542		\$6,694	-6,694
Total—Undistributed offsetting receipts	-3,974	828	4,802	-53,429	5,544	-58,973	-45,639	6,712	52,351
Total—Budget outlays	83,691	10,500	73,191	1,057,892	121,083	936,809	960,919	119,119	841,800
Off-budget Federal entities:									
Federal Financing Bank	2,792	2,761	31	38,496	31,156	7,339	38,980	31,703	7,277
Petroleum acquisition and transportation, strategic petroleum reserve	32		32	1,621		1,621	2,329		2,329
Postal Service	3,470	2,174	1,296	30,017	29,875	142	27,251	26,890	360
Rural electrification and telephone revolving fund	222	199	24	1,514	1,512	1	1,091	1,092	1
Rural Telephone Bank	10	12	2	148	156	8	164	119	45
Synthetic Fuels Corporation fund	4	4		38	38		19	19	
U.S. Railway Association				27	4	22	3	17	14
Total—Off-budget Federal entities	6,531	5,150	1,381	71,859	62,742	9,118	69,836	59,840	9,996
Total—Outlays	90,222	15,650	74,572	1,129,751	183,825	945,927	1,030,755	178,959	851,796

MEMORANDUM

Receipts offset against outlays (In millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$35,320	\$36,744
Receipts from off-budget Federal entities	17,574	15,378
Intrabudgetary transactions	124,293	113,307
Total receipts offset against outlays	177,187	165,429

¹Includes an adjustment to prior reporting.²In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in DoD—Civil (and the income security function) while imputed accruals are included in the DoD—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.³Effective October 1, 1984 military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and functional table.⁴Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

— No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, September 1985 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	\$5,090	\$250,837	\$195,056	\$1,572,267	\$1,818,013	\$1,823,103
Federal Financing Bank				(**)	(**)	(**)
Total public debt securities	5,090	250,837	195,056	1,572,267	1,818,013	1,823,103
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	- 8	- 115	- 194	4,481	4,374	4,366
Total federal securities	5,082	250,722	194,862	1,576,748	1,822,387	1,827,470
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	- 893	53,453	24,045	264,159	318,505	317,612
Total borrowing from the public	5,975	197,269	170,817	1,312,589	1,503,882	1,509,857
Accrued interest payable to the public	2,307	- 650	9,098	27,359	24,402	26,709
Allocations of special drawing rights	118	296	- 283	4,895	5,073	5,191
Deposit funds	- 2	2,093	1,930	12,292	14,387	14,385
Miscellaneous liability accounts (includes checks outstanding etc.)	- 727	945	- 1,124	10,693	12,366	11,639
Total liability accounts	7,670	199,953	180,439	1,367,828	1,560,110	1,567,780
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	517	- 4,340	- 8,043	8,514	3,656	4,174
Tax and loan note accounts	4,701	- 9,027	1,413	21,913	8,185	12,886
Balance	5,218	- 13,367	- 6,631	30,426	11,841	17,060
Special drawing rights:						
Total holdings	182	1,293	- 74	5,554	6,665	6,847
SDR certificates issued to Federal Reserve Banks				- 4,618	- 4,618	- 4,618
Balance	182	1,293	- 74	936	2,047	2,229
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments			5,528	19,699	19,699	19,699
Maintenance of value adjustments	395	1,082	- 951	- 1,799	- 1,111	- 717
Letter of credit issued to IMF	- 25	46	- 2,451	- 7,992	- 7,921	- 7,946
Dollar deposits with the IMF	- 3	- 1	- 10	- 50	- 49	- 51
Receivable/payable (-) for interim maintenance of value adjustments	- 178	- 922	249	379	- 366	- 543
Balance	189	204	2,365	10,237	10,252	10,442
Loans to International Monetary Fund	12	- 127	- 167	1,364	1,225	1,236
Other cash and monetary assets	647	1,324	- 1,129	7,548	8,226	8,872
Total cash and monetary assets	6,248	- 10,673	- 5,636	50,512	33,591	39,839
Miscellaneous asset accounts	751	- 722	1,476	16,088	14,614	15,365
Total asset accounts	7,000	- 11,396	- 4,160	66,600	48,204	55,204
Excess of liabilities (+) or assets (-)	+ 670	+ 211,348	+ 184,599	+ 1,301,228	+ 1,511,906	+ 1,512,576
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	94	582	740		488	582
Total budget and off-budget financing [Financing of deficit (+) or disposition of surplus (-)]	+ 764	+ 211,931	+ 185,339	+ 1,301,228	+ 1,512,394	+ 1,513,159

¹Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; and withdrawals are reflected as processed.

....No transactions.

(**)Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, September 1985 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,511,906	\$1,301,228	\$1,116,629
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,511,906	1,301,228	1,116,629
Budget surplus (-) or deficit			
Based on composition of unified budget in prior fiscal year	- 617	202,813	175,342
Changes in composition of unified budget			
Budget surplus (-) or deficit (Table 3)	- 617	202,813	175,342
Off-budget surplus (-) or deficit (Table 3)	1,381	9,118	9,996
Total budget surplus (-) or deficit (Table 3)	764	211,931	185,339
Transactions not applied to current year's surplus or deficit			
Seigniorage	27	516	498
Increment on gold			
Proceeds from currency			
Profit on sale of gold	- 67	- 67	- 242
Net gain (-)/loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	- 94	- 582	- 740
Excess of liabilities close of period	1,512,576	1,512,576	1,301,228

No transactions

(*) Less than \$500,000

Note: Details may not add to totals because of rounding

Source: Financial Management Service, Department of the Treasury

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, September 1985 and Other Periods (in millions)

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	-\$6	-\$25	-\$31	\$34	\$15	\$9
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-7	-71	-110	153	89	82
Department of Housing and Urban Development:						
Federal Housing Administration	1	-22	-67	140	116	117
Department of the Interior:						
Bureau of Land Management	3	3	14	14	15	17
Department of Transportation:						
Coast Guard:						
Family housing mortgages	(**)	(**)	(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	1	1	(**)	(**)	(**)	1
Department of Housing and Urban Development:						
Government National Mortgage Association				2,165	2,165	2,165
Independent agencies:						
Postal Service				250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-8	-115	-194	4,481	4,374	4,366

....No transactions.

(**)Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, September 1985 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$1,162	\$5,202	\$2,798	\$18,609	\$22,649	\$23,811
Commerce, Fishing Vessels, NOAA	21	18	9	18	21	
Federal Emergency Management Agency						
National insurance development fund		14	5	55	69	69
Federal Financing Bank	757	8,166	8,754	144,909	152,317	153,075
Federal Housing Administration						
General insurance	80	260	220	1,790	1,610	1,530
Special risk insurance	15	75	40	1,984	1,924	1,909
General Services Administration						
Pennsylvania Avenue Development Corporation		3	1	55	58	58
Rural Communication Development Fund		5	4	18	23	23
Rural Electrification Administration	102			7,865	7,967	7,865
Rural Telephone Bank		8	30	751	759	759
Secretary of Agriculture, Farmers Home Administration						
Rural housing insurance fund	340	405	760	3,381	3,446	3,786
Agricultural credit insurance fund		1,734	1,561	4,486	6,220	6,220
Rural development insurance fund	50	210	241	1,516	1,676	1,726
Federal Crop Ins. Corp.		113			113	113
Secretary of Education						
Alternative Fuel Production, DOE	1,170	1,170				1,170
College housing loans	62	62		2,687	2,687	2,625
Secretary of Energy						
Bonneville Power Administration	65	65	240	1,405	1,405	1,340
Secretary of Housing and Urban Development						
Housing for the elderly or handicapped		425	665	4,376	4,801	4,801
Low-Rent Public housing	46	13,727	1,000	1,000	14,681	14,727
Urban renewal fund		8	8	8		
Secretary of the Interior						
Bureau of Mines, helium fund				252		252
Railroad retirement account		944	2,279	2,279	1,335	1,335
Railroad retirement social security equivalent fund	168	1,717			1,549	1,717
Secretary of Transportation						
Aircraft purchase loan guarantee program		13	79		13	13
Federal ship revolving fund	45	130			85	130
Railroad revitalization and improvement			1			
Rail service assistance			6			
Regional Rail Reorganization		64	199	64		
Smithsonian Institution:						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of Public Debt Securities	3,393	31,546	12,212	199,408	227,560	230,954
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States	319	278	1,015	15,690	15,729	15,410
National Credit Union Administration	4	50	226	269	226	222
Postal Service	970	603	67	1,087	720	1,690
Tennessee Valley Authority	106	1,126	320	13,435	14,455	14,561
U.S. Railway Association		23	73	51	74	74
Total borrowing from the Federal Financing Bank	753	1,424	1,421	30,532	31,204	31,957

Note: Includes only amounts loaned to Federal agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1985 and Other Periods (in millions)

Classification	Net Purchases or Sales (–)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture		\$6			\$6	\$6
Department of Commerce	\$6	102	–\$1	\$6	102	108
Department of Energy	–15	1,366			1,382	1,366
Department of Health and Human Services	1	5	2	4	8	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	–12	718	427	3,065	3,796	3,783
Agency securities	(**)	–4	–5	140	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities		–11		11		
Special assistance function fund:						
Agency securities		–11	–13	11		
Management and liquidating functions fund:						
Public debt securities	13	682	84	84	752	766
Agency securities	(**)	84	–1	1	85	85
Guarantees of mortgage-backed securities:						
Public debt securities	18	299	185	717	998	1,015
Agency securities		–64	1	67	3	3
Participation sales fund:						
Public debt securities	39	312	433	1,776	2,050	2,088
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities		(**)		(**)		
Department of the Interior	83	894	823	6,528	7,338	7,422
Department of Labor	–8	19	–1	284	311	303
Department of Transportation	1	–123	–1	252	128	129
Department of the Treasury	–53	–1,163	729	3,243	2,133	2,080
Veterans Administration:						
Veterans reopened insurance fund	–6	3	42	632	641	635
Independent agencies:						
Export-Import Bank of the United States	–702	46	–84	27	774	73
Federal Emergency Management Agency:						
National insurance development fund	16	150			134	150
Federal Savings and Loan Insurance Corporation:						
Public debt securities	(**)	–414	562	6,172	5,758	5,758
Agency securities				67	67	67
National Credit Union Administration	22	806	32	325	1,109	1,131
Other	17	151	87	983	1,117	1,134
Total public debt securities	–581	3,858	3,320	24,098	28,537	27,956
Total agency securities	(**)	–7	–17	310	302	302
Total Federal funds	–581	3,851	3,303	24,408	28,839	28,258
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	1	2	2
Library of Congress	–1	–1	1	2	3	1
The Judiciary:						
Judicial survivors annuity fund	(**)	11	10	91	102	102
Funds Appropriated to the President		(**)	1	1	1	1
Department of Agriculture	–12	–57	–48	60	16	4
Department of Commerce	(**)	(**)	(**)		(**)	(**)
Department of Defense—Military	8	64	42	138	194	202
Department of Defense—Civil	75	11,692			11,617	11,692
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	–466	3,744	1,721	27,224	31,434	30,968
Federal disability insurance trust fund	–319	1,048	–633	4,656	6,023	5,704
Federal hospital insurance trust fund:						
Public debt securities	347	4,194	3,468	16,527	20,375	20,721
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	–254	1,620	2,159	9,117	10,991	10,736
Other	(**)	6	6	25	31	31

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, September 1985 and Other Periods (in millions)—Continued

Classification	Net Purchases or Sales ()			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	\$20	— \$19	— \$187	\$214	\$175	\$195
Department of Labor						
Unemployment trust fund	1,366	4,611	4,001	12,397	18,375	17,009
Other	9	1	6	23	15	24
Department of State						
Foreign service retirement and disability fund	215	484	424	1,978	2,247	2,462
Other	(**)	(**)	— 1	(**)	(**)	(**)
Department of Transportation						
Airport and airway trust fund	124	977	1,640	6,434	7,534	7,410
Highway trust fund	1,026	1,102	1,359	10,840	12,968	11,942
Other		(**)	(**)	(**)	(**)	(**)
Department of the Treasury	9	182	(**)	84	256	265
Environmental Protection Agency	20	16	108	685	681	701
Office of Personnel Management						
Civil service retirement and disability fund						
Public debt securities	2,803	15,449	2,468	111,829	124,475	127,278
Agency securities				175	175	175
Employees health benefits fund	11	261	59	913	1,163	1,174
Employees life insurance fund	— 11	674	707	5,966	6,650	6,640
Retired employees health benefits fund		4	(**)	1	4	4
Veterans Administration						
Government life insurance fund	— 3	— 25	— 28	294	272	269
National service life insurance						
Public debt securities	— 38	336	330	8,960	9,334	9,296
Agency securities				135	135	135
Veterans special life insurance fund	— 1	67	59	875	943	942
General Post Fund National Homes		10	4	7	17	17
Independent agencies						
Federal Deposit Insurance Corporation	111	1,934	243	14,195	16,019	16,130
Harry S. Truman Memorial Scholarship Trust Fund	(**)	3	2	44	47	47
Japan-United States Friendship Commission	2	1	(**)	17	17	18
Railroad Retirement Board	5	1,135	2,768	3,097	4,226	4,232
Other	1	— 5	7	11	5	6
Total public debt securities	14	49,518	20,696	236,708	286,211	286,226
Total agency securities				765	765	765
Total trust funds	14	49,518	20,696	237,473	286,976	286,991
Off-budget Federal entities:						
Postal Service	— 326	85	47	2,277	2,688	2,362
Rural electrification and telephone revolving fund		(**)	2	1	1	1
Total public debt securities	— 326	84	45	2,279	2,689	2,363
Total off-budget Federal entities	— 326	84	45	2,279	2,689	2,363
Grand total	893	53,453	24,045	264,159	318,505	317,612

— No transactions

(**) Less than \$500,000

Note: Investments are in public debt securities unless otherwise noted

Note: Details may not add to totals because of rounding

Source: Financial Management Service, Department of the Treasury

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1985 (in millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$25,624	\$24,792	\$27,054	\$37,852	\$23,769	\$15,254	\$51,533	\$3,611	\$34,764	\$26,252	\$25,770	\$34,643	\$330,918	\$295,955
Corporation income taxes	937	1,122	11,531	2,779	1,753	8,417	8,855	1,230	10,788	1,892	1,078	10,950	61,331	56,893
Social insurance taxes and contributions:														
Employment taxes and contributions	17,418	16,752	17,328	21,661	20,097	19,655	24,649	19,794	20,182	21,136	18,617	21,325	238,288	212,184
Unemployment insurance	1,323	2,346	397	1,328	2,615	515	3,062	8,192	501	1,276	3,928	275	25,758	25,138
Other retirement contributions	366	426	403	406	368	381	391	437	367	441	398	376	4,759	4,580
Excise taxes	3,264	3,151	2,907	3,267	2,585	2,739	2,700	3,235	2,733	3,409	2,544	3,331	35,865	37,361
Estate and gift taxes	582	495	469	605	504	430	671	566	428	614	560	497	6,422	6,010
Customs duties	1,150	989	922	1,085	842	998	939	946	997	1,125	1,151	936	12,079	11,370
Miscellaneous receipts	1,586	1,421	1,395	1,471	1,488	1,218	1,793	1,783	1,391	1,826	1,730	1,473	18,576	16,965
Total—budget receipts this year ..	52,251	51,493	62,404	70,454	54,021	49,606	94,593	39,794	72,151	57,970	55,776	73,808	733,996	.....
<i>Total—budget receipts prior year</i>	<i>45,157</i>	<i>46,203</i>	<i>58,044</i>	<i>62,537</i>	<i>47,886</i>	<i>44,464</i>	<i>80,179</i>	<i>37,460</i>	<i>69,282</i>	<i>52,017</i>	<i>55,209</i>	<i>68,019</i>	<i>.....</i>	<i>666,457</i>
Outlays														
Legislative Branch	146	116	93	169	104	139	129	131	165	149	141	122	1,610	1,579
The Judiciary	79	67	96	66	60	99	119	75	63	74	103	66	966	866
Executive Office of the President ..	11	9	10	11	8	7	10	9	7	14	9	8	111	95
Funds Appropriated to the President:														
International security assistance ..	1,498	433	733	640	595	540	712	384	640	346	292	1,504	8,318	5,034
International development assistance	267	321	172	422	136	110	289	428	100	226	436	105	3,012	2,819
Other	-94	495	57	209	-127	27	-313	119	-347	-393	499	-185	-52	628
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,742	1,817	2,941	3,414	1,663	1,511	2,172	425	385	1,105	1,343	930	19,448	8,450
Other	2,848	2,360	2,206	2,157	2,321	2,374	2,987	2,797	2,668	2,717	2,529	2,183	30,147	28,977
Department of Commerce	177	163	181	201	140	157	170	150	248	228	158	167	2,140	1,893
Department of Defense:														
Military:														
Department of the Army	5,121	4,677	5,514	5,163	5,225	5,253	5,368	6,044	5,378	5,952	6,142	5,713	65,550	54,644
Department of the Navy	6,547	6,719	6,649	6,288	6,701	6,641	6,716	7,147	7,032	7,280	7,087	7,400	82,207	70,306
Department of the Air Force	5,938	7,501	6,481	6,036	6,425	6,575	6,636	7,049	6,585	7,274	7,661	7,032	81,193	67,847
Defense agencies	1,101	1,352	875	1,426	864	2,570	877	1,252	1,252	971	1,690	875	15,103	28,041
Total Military³	18,707	20,249	19,519	18,912	19,216	21,039	19,597	21,491	20,247	21,478	22,580	21,018	244,054	220,838
Civil ³	1,602	1,351	687	1,680	1,620	1,667	1,660	1,681	1,656	1,754	1,719	1,761	18,844	219,544
Department of Education	1,390	1,733	1,203	1,572	1,772	1,316	1,478	1,393	1,033	1,114	1,433	1,244	16,682	15,511
Department of Energy	879	865	999	765	797	857	796	943	-552	841	1,226	1,769	10,186	8,289
Department of Health and Human Services:														
Human Development Services	390	559	497	577	472	484	528	596	435	465	562	490	6,056	5,896
Health Care Financing Administration:														
Grants to States for Medicaid ..	1,929	1,769	1,653	1,869	1,936	1,831	1,989	2,086	1,823	2,030	1,914	1,825	22,655	20,061
Federal hospital ins. trust fund ..	5,044	3,634	3,872	4,025	3,770	4,019	4,288	4,337	3,708	4,118	4,049	3,802	48,667	42,295
Federal supp. med. ins. trust fund	2,085	1,637	1,639	1,892	1,698	1,752	1,917	1,960	1,862	2,107	2,044	2,137	22,730	20,374
Other	1,434	1,539	1,561	1,503	1,626	2,272	1,734	1,531	1,512	1,614	1,572	1,409	19,306	18,044
Social Security Administration:														
Assistant Payments Program	713	812	587	840	721	565	870	696	582	855	748	636	8,625	8,346
Federal old-age and survivors ins. trust fund	13,401	13,273	14,626	14,045	14,107	14,202	14,105	14,061	16,810	14,595	14,183	14,204	171,614	162,406
Federal disability ins. trust fund	1,526	1,539	1,611	1,602	1,603	1,643	1,623	1,605	1,714	1,669	1,622	1,615	19,372	18,459
Other	1,394	2,254	1,744	990	1,411	1,290	2,198	2,053	401	1,424	1,791	698	17,647	19,568
Other	-1,574	-1,669	-1,947	-1,593	-1,684	-2,251	-2,588	-1,482	-1,460	-1,772	-1,372	-1,725	-21,119	-23,138

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1985 (in millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$4,733	\$3,033	\$3,117	\$2,523	\$1,061	\$2,336	\$4,049	\$1,022	\$2,153	\$2,265	\$1,296	\$1,085	\$28,671	\$16,520
Department of the Interior	459	361	410	477	323	333	354	324	347	379	480	584	4,828	4,961
Department of Justice	145	450	239	394	234	254	311	277	256	399	291	269	3,518	3,165
Department of Labor														
Unemployment trust fund	1,265	1,377	1,571	2,332	1,828	2,549	1,830	1,556	1,311	1,429	1,350	5,428	23,826	26,089
Other	14	323	449	91	433	307	371	514	533	512	821	3,687	67	1,567
Department of State	489	212	93	230	155	235	206	192	170	245	259	159	2,645	2,403
Department of Transportation														
Highway trust fund	1,402	1,021	1,049	794	600	567	936	938	1,097	1,198	1,595	1,403	12,601	10,240
Other	995	1,135	917	1,176	842	975	1,057	1,128	950	1,239	1,017	1,053	12,486	13,716
Department of the Treasury														
Interest on the public debt	12,507	13,507	23,373	12,513	12,951	12,726	12,970	13,868	24,724	12,908	13,691	13,207	178,945	153,838
General revenue sharing	1,145	1	1	1,136	17		1,149	1	(**)	1,132	(**)	1	4,584	4,567
Other	-1,797	-1,113	-2,174	-1,670	-468	-1,351	-1,147	-854	-2,406	-2,099	-694	-2,717	-18,486	-17,299
Environmental Protection Agency	407	392	491	254	339	354	367	351	397	404	433	322	4,511	4,057
General Services Administration	-302	113	128	-301	200	150	-361	232	101	-230	1	56	214	192
National Aeronautics and Space Administration	802	631	613	548	617	643	608	606	537	571	553	593	7,318	7,048
Office of Personnel Management	1,964	1,722	1,980	2,038	2,059	1,870	2,050	1,862	2,113	2,029	1,949	2,090	23,727	22,590
Small Business Administration	215	-6	-34	-53	2	-24	4	1	10	9	-5	170	283	255
Veterans Administration														
Compensation and pensions	1,162	2,261	1,205	53	1,188	1,205	1,204	2,324	53	1,184	2,333	45	14,217	13,918
National service life	37	38	39	50	46	60	50	48	45	47	47	28	535	481
Government service life	3	3	4	4	3	4	4	4	5	4	4	2	46	52
Other	904	1,044	1,135	819	976	1,023	1,036	826	801	1,085	1,023	863	11,535	11,142
Independent agencies														
Postal Service	409			210		1	211			211	169	(**)	1,210	879
Tennessee Valley Authority	265	78	84	103	20	31	151	114	240	80	(**)	18	914	351
Other independent agencies	1,798	819	1,880	291	12	1,220	1,234	502	-1,034	-217	162	1,237	6,997	9,717
Undistributed offsetting receipts														
Employer share, employee retirement ³	-1,957	-2,121	-1,994	-2,300	-1,949	-2,140	-2,137	-2,161	-2,327	-2,279	-2,325	-3,670	-27,359 ²	-25,263
Interest received by trust funds	-356	-365	-11,192	-47	275	-254	-137	-660	-12,185	39	254	304	-26,070	-20,376
Rents and royalties on Outer Continental Shelf lands	-1,269	-281	-375	-213	-289	22	-617	-242	83	1,209	-159	-828	-5,544	-6,712
Totals this year:														
Budget outlays	81,037	79,956	77,583	76,838	74,851	78,067	82,228	80,245	71,506	78,012	83,621	73,191	936,809	.....
Budget surplus (+) or deficit (-)	28,787	-28,462	-15,179	-6,384	-20,830	28,461	+12,365	-40,450	+645	-20,042	-27,845	+617	202,813	.....
Off-budget surplus (+) or deficit (-)	+768	-440	+616	-1,629	-225	-1,043	-980	1,546	-2,014	-1,491	+247	-1,381	9,118	.....
Total surplus (+) or deficit (-)	-28,019	-28,902	-14,563	-8,013	-21,056	29,504	+11,386	-41,997	-1,369	-21,532	-27,597	-764	-211,931	.....
Totals prior year:														
Budget outlays	70,226	67,794	74,705	68,052	68,267	73,020	68,687	71,392	71,283	68,432	88,707	51,234	841,800	.....
Budget surplus (+) or deficit (-)	-25,069	-21,592	-16,661	-5,515	-20,381	-28,555	+11,493	-33,932	-2,000	-16,416	-33,498	+16,785	-175,342	.....
Off-budget surplus (+) or deficit (-)	+1,446	-678	+88	-246	-207	-1,727	-660	-1,352	-1,801	-1,712	-1,174	-1,974	-9,996	.....
Total surplus (+) or deficit (-)	-23,623	-22,270	-16,572	-5,762	-20,588	-30,282	+10,833	-35,284	-3,801	18,128	-34,673	+14,811	-185,339	.....

¹ Does not include an adjustment to prior reporting of \$326 million. However, the current fiscal year to date figure does include the adjustment.

² In order to make the 1984 data of the Military Retirement Fund as comparable as feasible to the 1985 data, the cash retirement benefits for 1984 are shown in Department of Defense—Civil (and the income security function) while imputed accruals are included in the Department of Defense—Military (and the national defense function) outlays and offset in undistributed offsetting receipts.

³ Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense, Civil (and in the income security function). The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

No transactions

(*) Less than \$500,000

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Effects of Federal Trust Fund Transactions on Budget Results, and Securities Held as Investments, September 1985 and Other Periods (in millions)

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport and airway	\$263	\$364	-\$101	\$2,851	\$1,840	\$1,012	\$6,434	\$7,534	\$7,410
Black lung disability	57	52	5	581	562	19	.....	.....	.....
FDIC .....	.....	-48	48	.....	-1,942	1,942	14,195	16,019	16,130
Federal disability insurance	1,401	1,520	-119	16,566	17,834	-1,267	4,656	6,023	5,704
Federal employees life and health .....	.....	-6	6	.....	-939	939	6,879	7,818	7,819
Federal employees retirement	379	-16,100	16,479	4,789	-12,847	17,636	114,073	126,998	130,017
Federal hospital insurance	3,863	3,525	338	44,871	42,610	2,261	16,982	20,830	21,176
Federal old-age and survivors insurance	15,738	13,485	2,254	172,973	159,989	12,983	27,224	31,434	30,968
Federal supplementary medical insurance .....	.....	306	-306	(**)	-1,846	1,846	9,117	10,991	10,736
Revenue sharing .....	.....	1	-1	4,567	4,584	-17	.....	.....	.....
Highways	1,253	1,382	-129	13,015	11,310	1,705	10,840	12,968	11,942
Military advances .....	.....	13	-13	.....	143	-143	.....	.....	.....
Railroad retirement	323	466	-143	3,944	5,891	-1,947	3,097	4,226	4,232
Military retirement .....	.....	-60	60	.....	-11,637	11,637	.....	11,574	11,635
Unemployment	275	5,370	-5,095	25,758	20,881	4,877	12,397	18,375	17,009
Veterans life insurance .....	.....	30	-30	.....	-392	392	10,265	10,684	10,642
All other trust	51	138	-87	592	926	-334	1,314	1,503	1,573
Trust fund receipts and outlays on the basis of Table 3 and investments held from Table 4-D	23,604	10,440	13,164	290,507	236,967	53,540	237,473	286,976	286,991
Interfund receipts offset against trust fund outlays	22,203	22,203	.....	103,961	103,961	.....		
Total trust fund receipts and outlays ...	45,807	32,643	13,164	394,468	340,928	53,540			
Federal fund receipts and outlays on the basis of Table 3	50,204	62,751	-12,547	448,055	704,408	-256,353			
Interfund receipts offset against Federal fund outlays	4,475	4,475	.....	5,639	5,639	.....		
Total Federal fund receipts and outlays .	54,679	67,226	-12,547	453,694	710,047	-256,353			
Total Interfund receipts and outlays	-26,678	-26,678	.....	-114,166	-114,166	.....		
Net budget receipts and outlays	73,808	73,191	617	733,996	936,809	-202,813			

....No transactions.

(**)Less than \$500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively. Included in total interfund receipts and outlays are \$4,567 million in Federal funds transferred to trust funds for general revenue sharing.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, September 1985 and Other Periods (in millions)

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$34,643	\$330,918	\$295,955
Corporation income taxes	10,950	61,331	56,893
Social insurance taxes and contributions			
Employment taxes and contributions	21,325	238,288	212,184
Unemployment insurance	275	25,758	25,138
Other retirement contributions	376	4,759	4,580
Excise taxes	3,331	35,865	37,361
Estate and gift taxes	497	6,422	6,010
Customs	936	12,079	11,370
Miscellaneous	1,473	18,576	16,965
Total	73,808	733,996	666,457
NET OUTLAYS			
National defense ¹	21,498	251,468	227,437
International affairs	1,995	15,426	13,231
General science, space, and technology	742	8,700	8,270
Energy	1,128	3,906	2,467
Natural resources and environment	1,083	13,298	12,683
Agriculture	978	22,780	12,146
Commerce and housing credit	401	1,817	5,204
Transportation	2,524	25,874	24,620
Community and regional development	521	7,748	7,803
Education, training, employment and social services	2,136	28,352	26,632
Health	2,672	33,560	30,433
Social security and medicare	21,170	254,446	235,764
Income security ¹	8,574	128,993	113,202
Veterans benefits and services	942	26,376	25,636
Administration of justice	469	6,188	5,619
General government	788	5,483	5,026
General purpose fiscal assistance	291	6,140	6,577
Net Interest	9,773	129,148	111,007
Undistributed offsetting receipts ¹	-4,495	-32,893	-31,957
Total	73,191	936,809	841,800

¹ Effective October 1, 1984, military retirement benefits are being paid from a new retirement trust fund in the Department of Defense. Civil (and in the income security function) The Department of Defense, Military (and national defense function) is being charged for the currently accruing benefits for future retirees. These intrabudgetary charges are paid into an offsetting receipt account that is included in undistributed offsetting receipts (employer share, employee retirement) in both the agency and function table.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law,

refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *Guide to the Monthly Treasury Statement*, May 1983 (Available from the Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This publication describes and explains each element within the *MTS*, including how data are prepared, a brief history of the publication, and other information.
- *Federal Financial Transactions* (Available from GPO, Washington, D.C. 20402). This publication provides a detailed description of the Department of the Treasury's financial operations.
- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.
- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.
- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:
 - The Budget of the United States Government, FY 19__*
 - Appendix, The Budget of the United States Government, FY 19__*
 - The United States Budget in Brief, FY 19__*
 - Special Analyses*
 - Historical Tables*
- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

SPECIAL NOTICE

Beginning with the October 1985 Monthly Treasury Statement, the release date of the Statement will be changed from the 17th workday of the month to the 15th workday. The release date is being changed to make the data that the Statement contains more timely for its users.

The scheduled release date for the October 1985 Statement will be November 22, 1985.

For sale by the Superintendent of Documents, U.S. Government Printing
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